



You will need to produce an Equality Impact Assessment (EqIA) if:

- You are developing a new policy, strategy, or service
- You are making changes that will affect front-line services
- You are reducing budgets, which may affect front-line services
- You are changing the way services are funded and this may impact the quality of the service and who can access it
- You are making a decision that could have a different impact on different groups of people
- You are making staff redundant or changing their roles

Guidance notes on how to complete an EqIA and sign off process are available on the Hub under Equality and Diversity. You must read the [guidance notes](#) and ensure you have followed all stages of the EqIA approval process (outlined in appendix 1). Section 2 of the template requires you to undertake an assessment of the impact of your proposals on groups with protected characteristics. Equalities and borough profile data, as well as other sources of statistical information can be found on the Harrow hub, within the section entitled: [Equality Impact Assessment](#) - sources of statistical information.

Equality Impact Assessment (EqlA)		
Type of Decision:	<input checked="" type="radio"/> Cabinet <input type="radio"/> Portfolio holder <input type="radio"/> Other (state)	
Title of Proposal	Adoption of a discretionary COVID Additional Relief Scheme (CARF)	Date EqlA created 10.5.2022
Name and job title of completing/lead Officer	Neil Gann – Service Manager - Revenues	
Directorate/ Service responsible	Collections & Benefits	
Organisational approval		
EqlA approved by Directorate Equalities Champion	Name	Signature
		<input type="checkbox"/> Tick this box to indicate that you have approved this EqlA Date of approval

1. Summary of proposal, impact on groups with protected characteristics and mitigating actions (to be completed after you have completed sections 2 - 5)

On 25th March 2021 the Government announced plans to provide an additional business rates support package to support businesses in England affected by COVID-19 but not eligible for existing support linked to Business Rates. The Department for Levelling Up, Housing and Communities (DLUHC) issued guidance for the scheme on 15th December 2021 following Royal Assent of the Rating (Coronavirus) and Directors Disqualification (Dissolved Companies) Act 2021.

It is a temporary relief fund for 2021/22 only and rather than amend legislation Government reimburse Local Authorities where relief is granted under Section 47 of the Local Government Act 1998. DLUHC has set some national criteria but in recognition of the varying economic needs across the country wants Local Authorities to exercise their local knowledge and design a discretionary scheme to operate in its area.

The national set criteria is specified as:-

- a) Not to award relief to ratepayers who for the same period of the relief either are or would have been eligible for the Extended Retail Discount (covering Retail, Hospitality and Leisure) the Nursery Discount or the Airport and Ground Operations Support Scheme (AGOSS),
- b) Not award relief to a hereditament (property in the rating list) for a period when it is unoccupied (except where it was temporarily closed due to Government's advice on COVID-19 and
- c) Direct the support towards ratepayers who have been adversely affected by the pandemic and have been unable to adequately adapt to that impact.

In addition to the above in line with the legal restrictions in Section 47(8A) of the Local Government Finance Act 1988, billing authorities may not grant the discount to themselves, certain precepting authorities or a functional body. For Harrow this means excluding any rate accounts in the names of our precepting authority of the Greater London Authority, Police, Fire and Civil Defence.

Harrow Council is an outer London Borough with 5,533 Business Rate properties. The attached analysis shows the breakdown of the types of business premises in the borough.

To qualify for this discretionary relief the business ratepayer must have been liable and in occupation of a business rate property during the

period 1st April 2021 to 31st March 2022 (for a period of one day or more).

Additional criteria that are proposed for the Harrow Council scheme including both national and local requirements are as follows:

- Businesses not compliant with the Government Subsidy limits as defined in the policy
- Businesses who do not occupy a property listed on the Harrow Council Local Rating List
- Businesses who are in receipt of 100% Small Business Rate Relief or 80% Mandatory Rate Relief with 20% 'Top-up'
- Businesses in occupation of a hereditament where it is rated in a certain sector as defined by the Valuation Office Agency Local Rating List and **set out in Appendix XX** of the policy including car parking spaces, telecommunication masts, advertising rights, show homes and land under development
- Businesses in liquidation, dissolved, struck off or subject to a striking off notice as at the date of the award will not be eligible .

Harrow Council will be able to determine whether entitlement is to be determined by an application process or by reference to Business Rates data already held. There has been no evidence to suggest that this approach will have a negative impact on claimants who have a protected characteristic. The precise arrangements for any application / award process will be promoted via our dedicated Business Rate webpage **and xxxx**

b) Summarise the impact of your proposal on groups with protected characteristics

This discretionary policy is for Business Rate payers only. Rates liability may also fall on an individual or corporate liability and by the nature of the charge is for businesses only. As this policy excludes unoccupied properties, it will only apply for those businesses that were trading and liable for a Business Rate charge during the period 1st April 2021 to 31st March 2022.

Of the properties on the local rating list as at the 31st March 2022 there were

- 1378 in receipt of the Expanded Retail Discount
- 42 in receipt of Nursery Discount
- 26 in receipt of 80% Mandatory and 20% Top Up Relief

- 2196 in receipt of Small Business Relief (albeit not all would have been in receipt of 100% SBR – approximately 170 would pay the SBR multiplier i.e get no relief and 282 are in receipt of less than 100% SBR so may be eligible)

- 629 empty properties

This means that excluding the above from the 5,533 business hereditaments approximately 1700 ratepayers may be eligible for this discretionary relief. However there may be multiple applications during the year where the ratepayer changed during the year as entitlement is based on occupation for 1 day or more during the qualifying period.

Due to the restriction on Subsidy rules in the national set guidance many national organisations have already exceeded the set limits and so will not be eligible for this relief.

Small Businesses (0-4 people) represent 87% of the total number of Harrow’s businesses according to the Local Economic Assessment 2019-2020 of which the highest concentration is Professional, Scientific and Technical followed by the Information and Communciation Sector. However many of these may not actually have a business rate liability and so may not be eligible for this relief. They will however have had access to various statutory grant schemes available during 2020/21 and 2021/22 and via the Additonal Restrictions Grant run by the Economic Development Team. Others may have zero Business Rate liability due to entitlement to 100% Small Business Relief.

The IT system used does not hold equalities data and so it is not possible to run any analysis reports to determine whether the ratepayer concerned is in a protected characteristic group. Rates liability may also fall on an corporate liability where protected characteristics may not apply.

c) Summarise any potential negative impact(s) identified and mitigating actions

The timing of any application window will be considered outside of known religious key dates.

2. Assessing impact					
You are required to undertake a detailed analysis of the impact of your proposals on groups with protected characteristics. You should refer to <u>borough profile data</u> , <u>equalities data</u> , service user information, consultation responses and any other relevant data/evidence to help you assess and explain what impact (if any) your proposal(s) will have on each group. Where there are gaps in data, you should state this in the boxes below and what a/ction (if any), you will take to address this in the future.		What does the evidence tell you about the impact your proposal may have on groups with protected characteristics? Click the relevant box to indicate whether your proposal will have a positive impact, negative (minor, major), or no impact			
Protected characteristic	For each protected characteristic, explain in detail what the evidence is suggesting and the impact of your proposal (if any). Click the appropriate box on the right to indicate the outcome of your analysis.	Positive impact	Negative impact		No impact
			Minor	Major	
Age	<p>Business rates are not calculated based on age and records held do not show this information. The charge is worked out on a rateable value for each hereditament assessed by the Valuation Office Agency and multiplied by the Multiplier which is set by Government each year.</p> <p>Entitlement to any reliefs are not based on age and open to all within the qualifying criteria including this discretionary relief.</p> <p>In many instances the ratepayer will be a corporate identity or an individual trading as a business which may also be incorporated.</p> <p>It is however unlikely that this policy will lead to differential impact for people based on this protected characteristic.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Disability	<p>Business Rates are not calculated based on disability and records held do not show this information. See above comments.</p> <p>It is however considered unlikely that this policy will lead to an adverse differential impact based on this protected characteristic.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<p>Gender reassignment</p>	<p>Business Rates are not calculated based on gender reassignment and the records do not show this information. See above comments.</p> <p>It is however considered unlikely that this policy will lead to an adverse differential impact based on this protected characteristic.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<p>Marriage and Civil Partnership</p>	<p>Business Rates are not calculated based on marriage or civil partnership status. Information is held on titles where the ratepayer is an individual, but this is not used to either calculate the charge or to determine entitlement to this relief and is not a reliable indicator, as more than one person may be jointly liable for Business Rates, although only one name may appear on the account liability details.</p> <p>It is however considered unlikely that this policy will lead to an adverse differential impact based on this protected characteristic.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<p>Pregnancy and Maternity</p>	<p>Business Rates are not calculated based on pregnancy or maternity status. Information is held on titles where the ratepayer is an individual but this is not used to either calculate the charge or to determine entitlement to this relief and is not a reliable indicator, as more than one person may be jointly liable for Business Rates, although only one name may appear on the account liability details. for entitlement to this relief.</p> <p>It is however considered unlikely that this policy will lead to an adverse differential impact based on this protected characteristic.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<p>Race/ Ethnicity</p>	<p>Over 94% of Harrow businesses are classed as micro-businesses. There is limited data on the profile of business ownership by protected characteristics. Anecdotal evidence suggests that most retail businesses in Harrow’s town centres are BAME- owned. In the majority of these cases where it is a single business, they will be entitled to 100% small business relief which will mean the debt will be zero and so they will not be affected by this policy. Check with ED</p> <p>The Business Rates IT system does not hold ethnicity or race data which is not applicable to the calculation of the charge or entitlement to any reliefs.</p> <p>It is however considered unlikely that this policy will lead to an adverse differential impact based on this protected characteristic.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<p>Religion or belief</p>	<p>The Business Rates IT system does not hold religion or belief data which is not applicable for the calculation of the charge or entitlement to any reliefs.</p> <p>It is however considered unlikely that this policy will lead to an adverse differential impact based on this protected characteristic.</p> <p>However, as any award must be made within a limited time window, any application process that may be required will be considered and timed as far as reasonably practicable for ratepayers to make the application outside of any key religious dates during the proposed period and any reasonable adjustments considered accordingly.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<p>Sex</p>	<p>Information is held on titles where the ratepayer is an individual, but this is not used to either calculate the charge or to determine entitlement to this relief and is not a reliable indicator, as more than one person may be jointly liable for Business Rates, although only one name may appear on the account liability details. It is however considered</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	unlikely that this policy will lead to an adverse differential impact based on this protected characteristic.				
Sexual Orientation	The Business Rates IT system does not hold sexual orientation data which is not used for the calculation of the charge or entitlement to any reliefs. It is however considered unlikely that this policy will lead to an adverse differential impact based on this protected characteristic.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

2.1 Cumulative impact – considering what else is happening within the Council and Harrow as a whole, could your proposals have a cumulative impact on groups with protected characteristics?

Yes No

If you clicked the Yes box, which groups with protected characteristics could be affected and what is the potential impact? Include details in the space below

2.2 Any other impact - considering what else is happening nationally/locally (national/local/regional policies, socio-economic factors etc), could your proposals have an impact on individuals/service users, or other groups?

Yes No

If you clicked the Yes box, Include details in the space below

3. Actions to mitigate/remove negative impact

Only complete this section if your assessment (in section 2) suggests that your proposals may have a negative impact on groups with protected characteristics. If you have not identified any negative impacts, please complete sections 4 and 5.

In the table below, please state what these potential negative impact (s) are, mitigating actions and steps taken to ensure that these measures will address and remove any negative impacts identified and by when. Please also state how you will monitor the impact of your proposal once implemented.

State what the negative impact(s) are for each group, identified in section 2. In addition, you should also consider and state potential risks associated with your proposal.	Measures to mitigate negative impact (provide details, including details of and additional consultation undertaken/to be carried out in the future). If you are unable to identify measures to mitigate impact, please state so and provide a brief explanation.	What action (s) will you take to assess whether these measures have addressed and removed any negative impacts identified in your analysis? Please provide details. If you have previously stated that you are unable to identify measures to mitigate impact please state below.	Deadline date	Lead Officer

4. Public Sector Equality Duty

How does your proposal meet the Public Sector Equality Duty (PSED) to:

1. Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Equality Act 2010
2. Advance equality of opportunity between people from different groups
3. Foster good relations between people from different groups

The policy is to deliver a Central Government initiative to support businesses in England affected by COVID-19 but not eligible for prescribed existing support linked to Business Rates. Neither the set national criteria nor the proposed local variations are considered likely to result in direct or indirect discrimination, harassment nor victimisation.

The scheme will help to deliver additional support to those businesses who, for whatever reason, were not entitled to the various relief schemes linked to Business Rates and in doing so will advance the equality of opportunity for those business ratepayers by providing a reduction to their business rate bills to recognise the impact of COVID -19 on their businesss where they have not been able to adapt.

The scheme will help foster good relations between communities through this additional support where the ratepayer could not previously access the reliefs linked to Business Rates where their trade was impacted in 2021-22 by COVID-19

DLUHC has given guidance to develop a local discretionary scheme to recognise the variances between local authorities which will support those who share relevant protected characteristics within Harrow Council boundaries.

5. Outcome of the Equality Impact Assessment (EqIA) click the box that applies

Outcome 1

No change required: the EqIA has not identified any potential for unlawful conduct or disproportionate impact and all opportunities to advance equality of opportunity are being addressed

Outcome 2

Adjustments to remove/mitigate negative impacts identified by the assessment, or to better advance equality, as stated in section 3&4

Outcome 3

This EqIA has identified discrimination and/ or missed opportunities to advance equality and/or foster good relations. However, it is still reasonable to continue with the activity. Outline the reasons for this and the information used to reach this decision in the space below.

Include details here